## CERTIFIED TRUE COPY

NEW JERSEY STATE
BOARD OF ACCOUNTANCY

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SEP 1 9 2002

FILED

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STATE OF NEW JERSEY
DEPARTMENT OF LAW AND PUBLIC SAFETY
DIVISION OF CONSUMER AFFAIRS
STATE BOARD OF ACCOUNTANCY

IN THE MATTER OF THE SUSPENSION OR : REVOCATION OF THE LICENSE OF :

Administrative Action

JAY GREGG HELT, C.P.A.

CONSENT ORDER

TO PRACTICE ACCOUNTANCY IN THE STATE OF NEW JERSEY

This matter was opened to the New Jersey Board of Accountancy upon receipt of information that respondent was disbarred by the State of New Jersey Supreme Court on March 5, 2002 for co-mingling and misappropriation of trust funds in his practice of law.

Respondent wishing to voluntarily surrender his license to practice accountancy and acknowledging that the above described conduct constitutes the use of fraud, dishonesty, deception, misrepresentation and professional misconduct contrary to N.J.S.A. 45:1-21, (b) and (e), and the parties having agreed and consented to the resolution of this matter without the necessity of formal administrative proceedings available to the Board, and respondent understanding the terms and impact of the within Order, and it

therefore appearing that due cause exists for the entry of the within Order,

ACCORDINGLY, IT IS ON THIS /9 DAY OF SUPERING 2002 ORDERED:

- 1. That respondent shall surrender at the Office of the State Board of Accountancy, 124 Halsey Street, Newark, New Jersey, his license to practice accountancy in the State of New Jersey, both the original certificate and the most recent renewal. Such surrender shall be made contemporaneously with his receipt of the within Order and shall be deemed a revocation with no right to request reinstatement for a minimum of three years from the date of entry of this Order.
- 2. That upon the surrender of his license to practice accounting, respondent shall cease and desist the practice of accounting in the State of New Jersey and shall not hold himself out as a Certified Public Accountant or Accountant in this State.

NEW JERSEY STATE BOARD OF ACCOUNTANCY

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Herbert Lipman, C.P.A.

President

I have read the within Order and understand its terms. I consent to its entry and agree to be bound by its terms.

Jay Gregg-Helt, Respondent